

# Blames Shoddy "Ring" For Poor Uniforms

Dealer Says False Wool "Scare" Was Started to Lower Standard

Shortage Laid to Supply Committee

Col. Lindsley Contradicts Eisenman; Says 1,000,000 Yards Are Lacking

WASHINGTON, Jan. 5.—Responsibility for shortages of army clothing was placed upon the supply committee of the Council of National Defense to-day by Colonel Elmer Lindsley, quartermaster's agent at Philadelphia, testifying at the Senate committee's war inquiry.

Another witness, William Bianchi, a New York dealer, who has purchased cloth for foreign armies, charged that an unnecessary wool shortage "scare" was created to increase the use of wool shoddy, ordered for army garments by the supply committee.

Colonel Lindsley contradicted the recent testimony of Vice-Chairman Eisenman, of the supply committee, that the committee had secured an abundance of cloth for army needs. He said there now is a shortage of 1,000,000 yards of cloth and that the supply committee system was responsible for both delays and friction.

Garment manufacturers, the witness declared, are without sufficient cloth to keep their factories working to capacity, and in that connection he said that "haggling" by the committee with the American Woollen Company last



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## Prompt Change to Heavier Uniforms In Army Expected

By C. W. Gilbert

WASHINGTON, Jan. 5.—The reorganization of the Quartermaster's Bureau of the War Department, which is progressing along the lines of that which has already taken place in the Ordnance Bureau, is expected to bring changes in the soldiers' uniforms. It is understood that Mr. Eisenman, of the committee on supplies, will be deprived of his power over contracts. It probably will not be possible to change the uniforms in time to relieve the situation this winter, but it is safe to say that the army will not enter another winter with the present lightweight blouses and trousers.

No one has defended the sixteen-ounce cloth. Quartermaster General Sharpe has expressed the opinion that it should be heavier. So, too, has Charles Eisenman, who shares with the Quartermaster General responsibility for the clothing of the army. Every woollen manufacturer who has testified has said that our uniforms were not heavy enough for warmth or service. The mistake was made in following the practice of the Quartermaster General's Bureau in the past, which apparently did not contemplate winter service such as is required in the trenches. When it was decided to clothe the army in a fabric no heavier than which has been used in the past, no attention was paid to the experience of the armies engaged in this war.

Whether the change that is sure to be made will extend to abandoning shoddy for pure wool garments is not so certain.

summer over prices had caused a loss to the government of 3,000,000 yards of cloth, many looms being idle for two or three months. Strikes of garment makers also have caused some delay, he said.

"Scare" Alleviated Shoddy Makers  
Mr. Bianchi said the wool shortage "scare" as he termed it, was in the interest of manufacturers of shoddy garments. Many American clothmakers, he testified, do not have factories equipped to make all wool garments, and, therefore, could not have shared in the war contracts if shoddy had not been approved for army clothing.

European armies, he asserted, are better clothed than American soldiers, and he severely criticised the use of shoddy, declaring it wholly unnecessary.

Chairman Chamberlain announced that discrepancies in the testimony of Mr. Eisenman and Quartermaster General Sharpe regarding the clothing shortage are to be cleared up by reports of cloth deliveries which both are securing for the committee. Each has placed the responsibility on the other.

It also was announced during the day that the committee had asked Secretary Baker for a complete report as to any clothing shortages in the training camps on January 1. Previous reports have dealt with conditions as they existed some time ago, and the committee wants to know just what is the situation at present.

Inquiry Nears Close  
Conclusion of the entire army inquiry late next week or during the following week is planned. Committee members desire to close the hearings quickly, make a prompt report to the Senate and press Chairman Chamber-

lain's bill to establish a department of munitions and other legislation. Inquiry into the clothing situation, which will be resumed Monday, is to be followed by investigation of cantonment contracts and the aviation service, including progress on the new Liberty motor.

The testimony of Colonel Lindsley regarding the supply of cloth on hand for uniforms was closely listened to by the committee. He emphatically denied an over-supply, and declared in the course of his testimony:

"At the present we haven't enough cloth to give the contractors. We can't keep them going to their capacity nor up to their contract requirements. We are about one million yards short.

Shifts the Blame  
"All the friction and trouble we have had," the officer added, "have been due to the system of the supplies committee and not the quartermaster general's office."

Testimony by Mr. Eisenman that the supplies committee of the Defense Council had taken no part in letting manufacturing contracts also was contradicted by Colonel Lindsley.

Some of the blankets, bought under new specifications of the supplies committee, reducing weight and wool content, Colonel Lindsley testified, "were very inferior."

Reciting Mr. Eisenman's statement that excess supplies of cloth were furnished and Quartermaster General Sharpe's testimony, supported by Colonel Lindsley, that cloth was short, Chairman Chamberlain declared:

"The responsibility for the shortage of army clothing rests right on that contradiction: either on the supplies committee for not securing cloth or on the quartermaster general's office for not making the cloth into garments. We are going to clear that up."

Because of the divided responsibility, Colonel Lindsley said, it would be hard to exactly fix responsibility for the clothing shortage.

"Then it is both," Chairman Chamberlain interjected.

Uniform Muddle Laid To Army Bungling by Garment Makers  
"The Clothing Designer and Manufacturer," one of the organs of the garment trade, charges in its current issue that the War Department is responsible for the uniform muddle and might have avoided the present inadequate clothing for our troops, if it had not chosen men without even a rudimentary knowledge of tailoring to engage managers for the government uniform factories.

The War Department made the mistake, "The Clothing Designer and Manufacturer" says, of allowing its managers for uniform factories to be hired by men who were swelled up with their own importance and, in addition, knew little or nothing about garment making.

"A little before we joined forces with the nations battling against the Teuton menace," the article reads, "and when the government was engaged in equipping the then enlarged army, an official of the clothing department of the government inquired at this office for men to manage clothing shops. A few men whose capability was unquestioned were introduced to this official."

"He asked them if they had had any experience in managing shops making the present uniforms. They replied that they had had experience as foremen of shops making civilian clothes and had made individual officers' uniforms, and that they knew how the soldiers' garments were to be made and could easily adapt themselves to the work."

"No, you won't do," he shouted angrily, "you must be able to tackle this job right off the bat, without any instructions."

"A discussion disclosed that this expert, charged with the critical mission of selecting managers for the government shops, was blissfully innocent of even the rudiments of tailoring and manufacturing."

## Smoot Bill Aims To Simplify Income And Profits Taxes

Senator Would Do Away With October, 1917, Act as Non-Workable

[Staff Correspondence]

WASHINGTON, Jan. 5.—A new revenue bill, intended to replace all existing Federal income taxes with one schedule and simplifying the war profits taxes, was introduced to-day by Senator Reed Smoot, one of the Republican leaders and a member of the Finance Committee. His bill also repeals the increases in postal charges imposed by the last revenue bill.

At present there are three separate pieces of legislation imposing income taxes, the last two being such an addition to what had gone before, so that three different sets of calculations are necessary to compute the tax on incomes of any size.

Senator Smoot's bill allows the exemption of the last revenue law, \$1,000 for single men and \$2,000 for married men. His bill then imposes a normal tax of 2 per cent on the income exceeding the exemptions.

In addition to his 2 per cent normal tax the following super-taxes are imposed:

- 1 on portions of income exceeding \$5,000
- 2 on portions of income exceeding \$7,500
- 3 on portions of income exceeding \$10,000
- 4 on portions of income exceeding \$12,500
- 5 on portions of income exceeding \$15,000
- 6 on portions of income exceeding \$20,000
- 7 on portions of income exceeding \$30,000
- 8 on portions of income exceeding \$40,000
- 9 on portions of income exceeding \$50,000
- 10 on portions of income exceeding \$60,000
- 11 on portions of income exceeding \$75,000
- 12 on portions of income exceeding \$100,000
- 13 on portions of income exceeding \$150,000
- 14 on portions of income exceeding \$200,000
- 15 on portions of income exceeding \$300,000
- 16 on portions of income exceeding \$500,000
- 17 on portions of income exceeding \$1,000,000
- 18 on portions of income exceeding \$1,500,000
- 19 on portions of income exceeding \$2,000,000

"I have yet to discuss the revenue act of October 3, 1917, said Senator Smoot, "with a person who understands just what the act means. I am positive there are but few who will not freely admit that the act of October 3, 1917, should be amended. Not only is it unworkable, but the taxes imposed are unscientific and discriminatory."

"The amendment provides a taxing system," continued Senator Smoot, "that any ordinary business man or individual can understand. It will have no trouble in making out a tax return."

Would Need No Advisory Board  
"If the amendment becomes a law there will be no need of an advisory board to prepare Treasury decisions, such as the case of the new nine of such decisions having already been rendered and approved by the Secretary of the Treasury. Such a decision is nothing more than a legislative act by interpretation by an advisory board appointed by the Secretary of the Treasury. I consider this a very unwise procedure."

"The amendment makes no change in the normal rate of 2 per cent upon all net income of the individual, but it consolidates the surtax rate imposed by acts of September 8, 1916, and October 3, 1917. It does away with the two different amounts of exemption on individual net income, as provided under existing laws, and allows the sum of \$10,000 exemption, plus \$1,000 additional for the head of the family or a married man with a wife living with him, or a married woman with dependent children living with her, and also provides if the person making the return is the head of a family that there shall be an additional exemption of \$200 for each child dependent upon such person, or, if incapable of self-support because mentally or physically defective. This provision shall operate only in the case of one parent in the same family."

Defines New "Pre-War" Period  
"Instead of the different normal taxes imposed under existing revenue acts, amounting to 6 per cent upon the total net income of all corporations, the amendment levies a straight tax of 8 per cent upon the net income of all corporations except those whose net income is less than \$2,000. This 8 per cent is not imposed upon individuals or partnerships. This 8 per cent rate upon corporations will raise \$180,000,000 over and above the amount that the 6 per cent rate under existing laws will yield, or in other words, the amendment will provide a revenue to the government of \$715,000,000 on corporation incomes, in place of \$535,000,000 under existing laws."

"The greater changes provided for in the amendment to the existing laws will be found in Title 2, designated in the act of October 3, 1917, as 'war excess profits tax' and in my amendment as 'war profits tax.' Under this title the amendment only taxes the war profits and at graduated rates. Under this title the pre-war period means the three years of the calendar years 1909, 1910, 1911, 1912 and 1913 remaining after the exclusion of the two calendar years in which the net income of the trade or business was respectively the greatest and the least. These five years, taken as a pre-war period, will result in a much fairer normal income of the classes of business than the three years 1911, 1912 and 1913, provided in existing laws."

New War Profits Tax Provisions  
"Section 202 of the amendment provides an additional tax to the taxation under existing law, and under this act to be paid for each taxable year upon the income of every corporation, partnership or individual engaged in trade or business equal to the following per centages of the war profits of each trade or business:

- 10 per cent on war profits not in excess of 10 per cent of the pre-war profits.
- 15 per cent on war profits not in excess of 20 per cent of the pre-war profits.
- 20 per cent on war profits not in excess of 30 per cent of the pre-war profits.
- 25 per cent on war profits not in excess of 40 per cent of the pre-war profits.
- 30 per cent on war profits not in excess of 50 per cent of the pre-war profits.
- 35 per cent on war profits not in excess of 60 per cent of the pre-war profits.
- 40 per cent on war profits not in excess of 70 per cent of the pre-war profits.
- 45 per cent on war profits not in excess of 80 per cent of the pre-war profits.
- 50 per cent on war profits not in excess of 90 per cent of the pre-war profits.
- 55 per cent on war profits not in excess of 100 per cent of the pre-war profits.
- 60 per cent on war profits above 100 per cent of the pre-war profits.

War profits are ascertained by deducting the pre-war profits from the net income of the trade or business for the taxable year and pre-war profits are the average annual amount of the net income of the trade or business during the pre-war period plus 8 per cent of the amount of new capital and minus 8 per cent of the amount of capital withdrawn.

"The estimated revenue to be derived from this act will amount to \$1,351,050,000, based upon a war profit of \$3,300,000,000 for the year 1917. This is an increase of revenue over the excess profits tax of 1917, of \$138,000,000."

## To Raise Fund for Artists Impoverished by the War

The Allies in Art organized yesterday to assist American artists who have been impoverished by the war. A series of art exhibitions in the Hunt Studios, Anderson Galleries, Fifth Avenue, has been planned to start a relief fund. The first exhibition will open on Wednesday.

## Mrs. Stokes Asks Readmission to Socialist Party

Mrs. Rose Pastor Stokes has revived her faith in the Socialist party, from and I'm not altogether sure anyway that it would be safe to be known around London as one who possessed white sugar. Just common brown sugar, half molasses, half refinery dirt and with an occasional centipede left in it.

It seems such a simple thing to which she and her husband, Russ G. Phelps Stokes, resigned on July 9, because they had "lost faith in the party as an effective instrument for advancing the Socialist cause."

Explaining that the New York local ber, secretary of the New York local of the Socialist party, made public yesterday a letter from Mrs. Stokes, in which she begged readmission.

"I see in the interest of functioning 100 per cent in the interest of the common people," Mrs. Stokes wrote, "except through the Socialist party and hereby apply for readmission to membership."

Explaining that "the crisis created by the St. Louis resolution of the anti-war resolution of the Socialist convention is past" and that the immediate danger is an imperialistic peace, she continues:

"Unless all individual Socialists and Socialist factions sink their minor differences and together work for national and international social, economic and industrial democracy, the ideals embodied in President Wilson's declarations and the principles embodied in the Russian endeavor, which have heartened and fortified the democratic and social democratic masses throughout the world, may easily fail of establishment."

"President Wilson's last message, the British and French governments' failure to meet fully and in a spirit of frankness the democratic implications of it; the imprisonment in Germany of 300 of the Left Wing Socialists; the counter revolutionary attempts in Russia, where an unseen hand not Russian, seems to be playing fast and loose—these four significant events are among the foremost impelling me to rejoin the Socialist party."

Mrs. Stokes' attitude toward the United States as an ally of nations which she believes to be fighting with imperialistic aims is to be that of watchful waiting if she is readmitted to the Socialist party. She said last night that her "chief disgust" was with the Allies and her chief purpose to work with Socialists for a democratic peace.

"In so far as President Wilson continues to express democratic ideals," she said, "you will find that the Socialists of this country are not disposed to hinder him in any respect."

There is danger, Mrs. Stokes believes, that the United States may be swayed from its democratic stand by the nations with which it is allied, and to provide against this danger, she said, it was necessary to have a stronger Socialist representation in the government.

## New Income Tax Dodgers Will Be Heavily Fined

Collectors Assume Payments Will Be Made as a Patriotic Duty

Collectors of internal revenue in New York City are assuming that citizens liable under the new Federal income tax laws will settle as a patriotic duty. But they are preparing to round up evaders and subject them to the full penalties for delinquency.

Mark Eisner, collector for the Third District of New York, yesterday answered suggestions that appeals to patriotism be made by stating that ample provision had been made to detect tax dodgers, and that Commissioner Roper, of the Internal Revenue Service, was determined to apply the law to the fullest extent.

William H. Edwards, collector of the Second District, which comprises the financial district, also issued a statement containing a warning to taxpayers not to forget that interest received on the savings bank accounts of persons whose incomes range from \$3,000 to \$5,000 are taxable. To show how important relatively little things are in the government's scheme of war finance, he said that the revenue to be derived from the 2 per cent impost on savings interest is expected to defray the expenses of ten thousand fighting men in the trenches for one year.

Returns To Be Checked Up  
Mr. Eisner, whose district includes The Bronx and all of Manhattan above Fourteenth Street, said that the plans to check up income tax returns include the employment of 350 inspectors. A frank bid for information concerning dodgers was contained in his statement that anonymous letters would receive serious attention, and no effort would be made to discover the source of information.

"Our inspectors will be able to make 4,200 visits a week," said Mr. Eisner, "and at that rate it will not take long to cover the city. These men are all expert accountants, able to go through the books of the ordinary business in a few hours."

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firm or corporation, will be compelled to file a return giving full information. These payments include wages, salaries, rents or other items, dividends, profits on transactions through brokers and interest on bonds.

"Failure to file such reports," Mr. Eisner added, "is punishable by a fine not to exceed \$1,000, and for making a false return, a fine not to exceed \$2,000 and imprisonment for a year, or both."

"A taxpayer who is an employee will find that his employer has reported to the collector the amount of salary or wages he has received, if \$800 or over, and the same employee will report to the collector, for example, the amount of rent he has paid to his landlord, if \$800 or over."

"The collector is also making arrangements to check against all these returns."

Not Mrs. Marie Bustanoby  
Mrs. Marie D. Bustanoby has asked The Tribune to state that she is not the woman against whom Justice Gava, gan issued a garnishee writ on Friday, the woman against whom Justice Gava directed was Mrs. Lolita Bustanoby, a designer. Mrs. Marie D. Bustanoby is proprietor of the Café des Beaux Arts.

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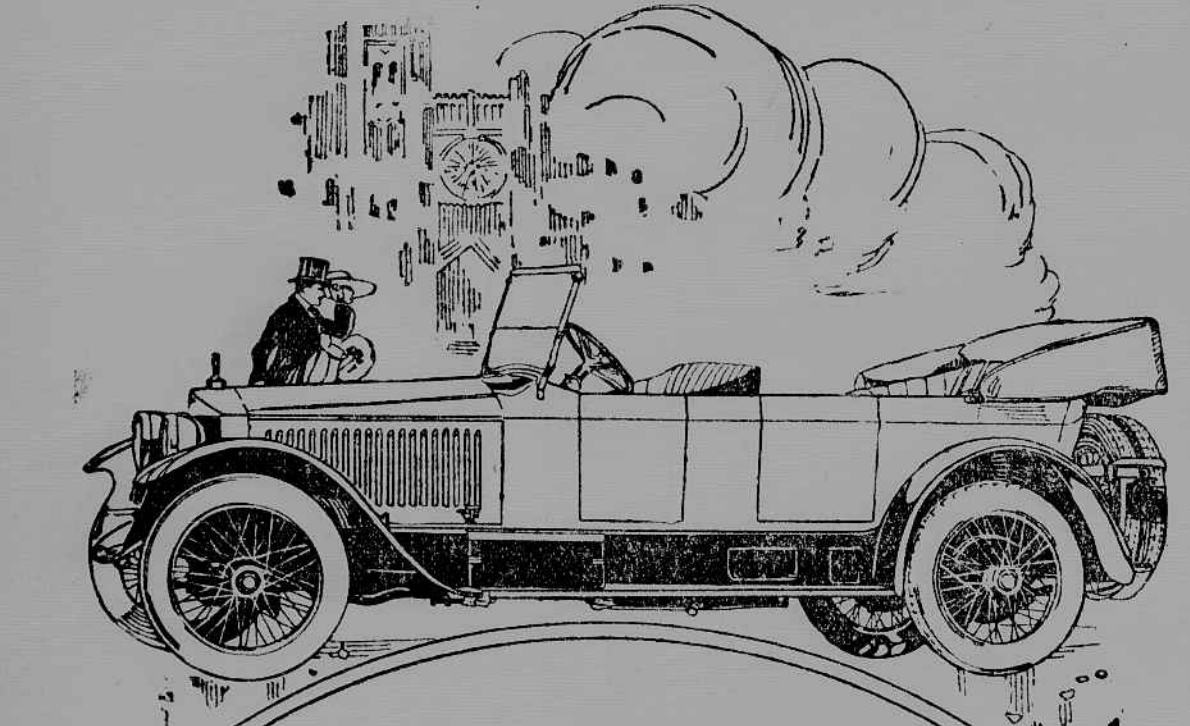
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